

*CwP***\*OGC Has Reviewed\***

25X1A

ATTN : Chief, WHD  
 25X1A  
 Office of General Counsel

25 August 1954

[redacted] - Income Tax Return

1. We filed this individual's 1953 Income Tax Return with the Internal Revenue Service in Baltimore on 4 August 1954. They agreed not to assess any penalty against him for late filing since the delay was due to administrative reasons but [redacted] will probably receive a bill for interest on the amount of tax from 15 March 1954 to date of filing.

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2. We have considered the question whether [redacted] should now file an amended return and claim credit against his U. S. income tax for the \$258.35 income tax which he paid to the government of the host country. As stated in our telephone conversation of today, we have decided not to have him file such a claim if you can obtain approval in your Division to reimburse him for this amount as an operational expense. This would seem to be justified since it is an expense incurred for reasons of cover.

3. Your files are returned herewith.

25X1A

[redacted]  
 Assistant General Counsel

## Enclosures (7)

OGC/RDH:mks

## Distribution:

- 1 & 1 - Addressee
- 1 - Special Tax File (C)
- 1 - RGN Chrono.
- 1 - OGC - 349 South
- 1 - Chrono.

Note: This man would lose the right to a standard 10% deduction in his tax return if he claimed this credit. It is indicated that this would result in a loss to him, for which we would have to reimburse. This is too much paper work, etc. The arise in future justifying in several months & the case will then not